

CHAPTER 105

LAND VALUATION REPORT BY ASSESSOR

S. F. 405

AN ACT to repeal the requirement that assessors file an annual agricultural land valuation report with the department of revenue.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section four hundred forty-one point fifty-seven (441.57), Code 1979, is repealed.

Sec. 2. This Act is effective on January first following its enactment.

Approved May 8, 1979

CHAPTER 106

SCHOOL FINANCING

H. F. 660

AN ACT relating to the financing of elementary and secondary schools, including computation of budget enrollment, providing guaranteed budget growth, establishing the state cost per pupil, additional allowable growth, and state percent of growth, eliminating restrictions on use of additional enrichment moneys, providing a supplementary weighting plan, correcting dates, and striking obsolete sections.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section four hundred forty-two point four (442.4), subsection one (1), unnumbered paragraph five (5), Code 1979, is amended to read as follows:

A school district shall certify its basic enrollment to the state department of public instruction by September 25 twenty-fifth of each year, and the department shall promptly forward the information to the state comptroller. For purposes of determining whether a district is entitled to an advance for increasing enrollment, ~~and for record-keeping purposes,~~ a determination of actual enrollment shall be made on the second Friday of September in the budget year ~~and the second Friday of January in the base year, in the same manner as the September basic enrollment is determined by counting the pupils in the same manner and to the same extent that they are counted in determining basic enrollment,~~ but substituting the count in the budget year for the count in the base year.

Sec. 2. Section four hundred forty-two point four (442.4), subsection two (2), paragraph a, Code 1979, is amended by striking the paragraph and inserting in lieu thereof the following:

a. For the school year beginning July 1, 1980, and each subsequent school year, the adjusted enrollment for a school district is equal to the larger of the following:

- (1) The basic enrollment for the base year.
- (2) The basic enrollment for the budget year.

If a school district uses subparagraph two (2) of this paragraph for its adjusted enrollment and the district's actual enrollment for the budget year is larger than the adjusted enrollment computed under subparagraph two (2) of this paragraph, the district may be eligible to receive an advance for increasing enrollment under section four hundred forty-two point twenty-eight (442.28) of the Code.

Sec. 3. Section four hundred forty-two point four (442.4), Code 1979, is amended by adding the following new subsections after subsection two (2):

NEW SUBSECTION. 3. For the school year beginning July 1, 1980, and each subsequent school year, budget enrollment means the sum of the following:

a. Twenty-five percent of the basic enrollment for the school year beginning July 1, 1979.

b. Seventy-five percent of the adjusted enrollment computed under subsection two (2), paragraph a, of this section.

c. Adjustments made by the state comptroller under subsection four (4) of this section.

NEW SUBSECTION. 4. For the school years beginning July 1, 1980 and July 1, 1981 only, if an amount equal to the district cost per pupil for the budget year minus the amount included in the district cost per pupil for the budget year to compensate for the cost of special education support services for a school district times the budget enrollment of the school district for the budget year is less than one hundred four percent for the budget school year beginning July 1, 1980, and one hundred three percent for the budget school year beginning July 1, 1981, times an amount equal to the district cost per pupil for the base year minus the amount included in the district cost per pupil for the base year to compensate for the cost of special education support services for a school district times the adjusted enrollment of the school district for the base year beginning July 1, 1979 or times the budget enrollment of the school district for the base year beginning July 1, 1980, the state comptroller shall increase the budget enrollment for the school district for the budget year to a number which will provide that one hundred four percent amount for the budget school year beginning July 1, 1980, and that one hundred three percent amount for the budget school year beginning July 1, 1981.

Sec. 4. Section four hundred forty-two point four (442.4), subsection three (3), Code 1979, is amended to read as follows:

3 5. Weighted For the school year beginning July 1, 1980, and each subsequent school year, weighted enrollment is the adjusted budget enrollment as modified by application of the special education weighting plan in section 281.9 and the supplementary weighting plan in chapter four hundred forty-two (442) of the Code.

Sec. 5. Section four hundred forty-two point five (442.5), subsection one (1), paragraph a, Code 1979, is amended to read as follows:

a. "Miscellaneous income" means all receipts deposited to the general fund of a school district which are not obtained from state aid provided under section 442.1 ~~or 442.11~~, or from property tax authorized under section 442.2 or 442.9. Miscellaneous income includes property tax levied under the provisions of section 613A.7, to fund the costs of tort liability insurance for the school district.

Sec. 6. Section four hundred forty-two point seven (442.7), subsection one (1), paragraph a, Code 1979, is amended by striking the paragraph and inserting in lieu thereof the following:

a. The difference in the receipts of state general fund revenues computed or estimated as follows:

(1) The percentage of change between the revenues received during the year preceding the base year and the revenues received during the base year.

(2) The percentage of change between the revenues received during the base year and the revenues received during the budget year.

Sec. 7. Section four hundred forty-two point seven (442.7), subsection one (1), paragraph b, Code 1979, is amended by striking the paragraph and inserting in lieu thereof the following:

b. The difference in the consumer price index published by the bureau of labor statistics, United States department of labor, computed or estimated as a percentage of change for the following:

(1) From the index for January eighteen months prior to the beginning of the base year to the index for January six months prior to the beginning of the base year.

(2) From the index for January six months prior to the beginning of the base year to the index for January six months prior to the beginning of the budget year.

Sec. 8. Section four hundred forty-two point seven (442.7), Code 1979, is amended by adding the following new subsection after subsection one (1):

NEW SUBSECTION. Notwithstanding subsection one (1) of this section, for the school years beginning July 1, 1980, July 1, 1981, and July 1, 1982 only, the state percent of growth is the average of the two percentages of growth computed under subsection one (1), paragraph b, of this section.

Sec. 9. Section four hundred forty-two point seven (442.7), subsection three (3), Code 1979, is amended to read as follows:

3. Each year prior to September ~~15~~ fifteenth the state comptroller shall recompute the state percent of growth for the previous year using adjusted estimates and the actual figures available. The difference between the recomputed state percent of growth for the base year and the original computation shall be added to or subtracted from the state percent of growth for the budget year, as applicable. However, for the budget school years beginning July 1, 1980, July 1, 1981, and July 1, 1982 the state comptroller shall recompute the state percent of growth for the previous year using adjusted estimates and the actual figures available based only upon the consumer price index.

Sec. 10. Section four hundred forty-two point seven (442.7), subsection five (5), paragraph a, Code 1979, is amended to read as follows:

a. If the state cost per pupil in the base year minus the amount included in the state cost per pupil in the base year to compensate for the cost of special education support services exceeds the district cost per pupil in the base year minus the amount included in the district cost per pupil in the base year to compensate for the cost of special education support services, the basic allowable growth per pupil for the budget year is modified to equal the lesser of one hundred ~~twenty-five~~ ten percent of the product obtained by multiplying the state percent of growth for the budget year times an amount equal to the state cost per pupil for the base year less the average amount for special education support service costs per pupil for the base year or an amount sufficient to equalize the district cost per pupil in the budget year, excluding the district's amount per pupil for special education support service costs, with the state cost per pupil in the budget year, excluding the average amount per pupil for special education support service costs.

Sec. 11. Section four hundred forty-two point eight (442.8), Code 1979, is amended to read as follows:

442.8 STATE COST PER PUPIL. As used in this chapter, "state cost per pupil" for the school year beginning July 1, 1975, and subsequent school years means state cost per pupil in weighted enrollment. The state cost per pupil for the school year beginning July 1, 1972, is nine hundred three dollars. The state cost per pupil for the school year beginning on July 1, 1973, and for each succeeding school year is the base year's state cost per pupil plus the allowable growth for the budget year. If the state percent of growth is zero, the state cost per pupil shall be the same as the base year's state cost per pupil.

However, for the budget years beginning July 1, 1980, July 1, 1981, July 1, 1982, and July 1, 1983, the state cost per pupil shall equal the base year's state cost per pupil plus the allowable growth for the budget year plus an adjustment to the state cost per pupil. For the budget years beginning July 1, 1980, July 1, 1981, July 1, 1982, and July 1, 1983, the adjustment to the state cost per pupil is twenty dollars per pupil, six dollars per pupil, seven dollars per pupil, and eight dollars per pupil, respectively.

For each school year subsequent to the school year beginning July 1, 1975, the allowable growth added to the state cost per pupil as otherwise computed under section 442.7 shall be the basic allowable growth increased by an amount equal to the average of the amounts of allowable growth added for each school district in the state for additional special education support services needed for that year to serve newly identified children who require the services, under sections 273.9, subsection 3 and 442.7, subsection 5, paragraph "d". The state comptroller shall compute the applicable amount of allowable growth to be added to the state cost per pupil for each school year.

Sec. 12. Section four hundred forty-two point fourteen (442.14), subsection one (1), Code 1979, is amended to read as follows:

1. For the budget year beginning July 1, ~~1979~~ 1980, and each succeeding school year, if a school board wishes to spend more than the amount permitted under sections 442.1 to 442.13, and the school board has not attempted by resolution to raise an additional enrichment amount for that budget year, the school board may raise an additional enrichment amount not to exceed ten percent of the state cost per pupil multiplied by the adjusted budget enrollment in the district, as provided in this section. ~~However,--the additional--enrichment--amount--may--be--used--only--for--educational--research, curriculum--maintenance--or--development,--or--innovative--programs--~~

Sec. 13. Section four hundred forty-two point fifteen (442.15), unnumbered paragraph one (1), Code 1979, is amended to read as follows:

If a majority of those voting in an election approves raising the additional enrichment amount under section 442.14 and this section, the board shall certify to the state comptroller that the required procedures have been carried out, and the state comptroller shall establish the amount of additional enrichment property tax to be levied and the amount of school district income surtax to be imposed for each school year for which the additional enrichment amount is authorized. The state comptroller shall determine these amounts based upon the most recent figures available for the district's valuation of taxable property, individual state income tax paid, and adjusted budget enrollment in the district, and shall certify to the district's county auditor the amount of enrichment property tax, and to the director of revenue the amount of school district income surtax to be imposed.

Sec. 14. Section four hundred forty-two point twenty-seven (442.27), subsection nine (9), Code 1979, is amended to read as follows:

9. "Enrollment served" means the basic enrollment plus the number of nonpublic school pupils served with media services or educational services, as applicable, except that if a nonpublic school pupil receives services through an area other than the area of the pupil's residence, the pupil shall be deemed to be served by the area of ~~his~~ the pupil's residence, which shall by contractual arrangement reimburse the area through which the pupil actually receives services. For the budget year beginning July 1, 1975, the total number of nonpublic pupils served by each area education agency and the number of nonpublic school pupils residing within each school district in the area to be served by the area education agency for media and educational services shall be submitted by the department of public instruction as approved by the state board to the state comptroller within one week after this Act is duly published. For school years subsequent to the school year beginning July 1, ~~1975~~ 1979, each school district shall include in the second Friday in ~~January~~ September enrollment report the number of nonpublic school pupils within each school district for media and educational services served by the area.

Sec. 15. Section four hundred forty-two point twenty-six (442.26), unnumbered paragraph two (2), Code 1979, is amended to read as follows:

All state aids paid under this chapter unless otherwise stated, shall be paid in installments due on or about September ~~15~~ fifteenth, December ~~15~~ fifteenth, March ~~15~~ fifteenth, and May ~~15~~ fifteenth of each year, and the installments shall be as nearly equal as possible as determined by the state

comptroller, taking into consideration the relative budget and cash position of the state resources. However, the state aids paid to school districts under section four hundred forty-two point twenty-eight (442.28) of the Code shall be paid in installments due on or about December fifteenth, March fifteenth, and May fifteenth of each year.

Sec. 16. Section four hundred forty-two point twenty-eight (442.28), unnumbered paragraphs one (1) and two (2), Code 1979, are amended to read as follows:

If a district's weighted actual enrollment on--the--second-Friday-of-September-in for the budget year, determined--in--the--same--manner--as--the-September--weighted--enrollment--is determined under section 442.4, is higher than its weighted budget enrollment on-the-second-Friday-of-September-in--the-base--year for the budget year, the district is entitled to an advance from the state of an amount equal to its district cost per pupil less the amount per pupil for special education support services, media-services-and-other services computed as a part of district cost under the provisions of section 442.7 and--section--442.7 for the budget year multiplied by its-increase-in-weighted-enrollment the difference between the actual enrollment for the budget year and the budget enrollment for the budget year. The advance shall be miscellaneous income.

If a district receives an advance under this section for a budget year, the state comptroller shall determine the amount of the advance which would have been met by local property tax revenues if the September-weighted actual enrollment for the budget year had been used in determining district cost for that budget year, less-the-amount-of-the-adjustment-to-the-district-cost-for-increases-in-the-weighted-enrollment-made-in--the--first--paragraph--in--this-section, shall reduce the district's total state school aids available under this chapter for the next following budget year by the amount so determined, and shall increase the district's tax levy computed under section 442.9, for the next following budget year by the amount necessary to compensate for the reduction in state aid, so that the local property tax for the next following year will be increased only by the amount which it would have been increased in the budget year if the September-weighted actual enrollment could have been used to establish the levy less-the-amount-of-the-adjustment-to-the-district-cost-for-increases-in-the-weighted--enrollment--made--in--the--first-paragraph-in-this-section.

Sec. 17. Chapter four hundred forty-two (442), Code 1979, is amended by adding the following new section:

NEW SECTION. ADVANCE FOR SPECIAL EDUCATION. If a school district's additional enrollment because of special education determined by the district on the second Friday of September in the budget year is greater than its additional enrollment because of special education determined by the district on the second Friday of September in the base year, the school district is entitled to an advance from the state of an amount equal to its district cost per pupil for the budget year less the amount per pupil for special education support services, computed as a part of district cost under section four hundred forty-two point seven (442.7) of the Code for the budget year multiplied by the district's increase in additional enrollment because of special education. The advance shall be miscellaneous income.

For the purpose of this section, a school district's additional enrollment because of special education is determined by multiplying the weighting for each category of child under section two hundred eighty-one point nine (281.9) of the Code times the number of children in each category totaled for all categories minus the actual enrollment.

If a district receives an advance under this section for a budget year, the state comptroller shall determine the amount of the advance which would have been met by local property tax revenues if the additional enrollment because of special education in the budget year had been used for that budget year in determining district cost, shall reduce the district's total state school aids available under this chapter for the next following budget year by the amount so determined, and shall increase the district's tax levy computed under section four hundred forty-two point nine (442.9) of the Code, for the next following budget year by the amount necessary to compensate for the reduction in state aid, so that the local property tax for the next following year will be increased only by the amount which it would have been increased in the budget year if the additional enrollment because of special education in the budget year could have been used to establish the levy.

There is appropriated each year from the general fund of the state the amount required to pay advances authorized under this section, which shall be paid to school districts in the same manner as other state aids are paid under section four hundred forty-two point twenty-six (442.26) of the Code.

Sec. 18. Chapter four hundred forty-two (442), Code 1979, is amended by adding the following new section:

NEW SECTION. SUPPLEMENTARY WEIGHTING PLAN. In order to provide additional funds for school districts which send their resident pupils to another school district for classes, which jointly employ and share the services of teachers under section two hundred eighty point fifteen (280.15) of the Code, or which use the services of a teacher employed by another school district, a supplementary weighting plan for determining enrollment is adopted as follows:

1. Pupils in a regular curriculum attending all their classes in the district in which they reside and taught by teachers employed by that district, are assigned a weighting of one.

2. Pupils attending classes in another school district, attending classes taught by a teacher who is employed jointly under section two hundred eighty point fifteen (280.15) of the Code, or attending classes taught by a teacher who is employed by another school district, are assigned a weighting of one plus one-tenth times the percent of the pupil's school day during which the pupil attends classes in another district, attends classes taught by a teacher who is jointly employed under section two hundred eighty point fifteen (280.15) of the Code, or attends classes taught by a teacher who is employed by another school district.

3. A pupil eligible for the weighting plan provided in section two hundred eighty-one point nine (281.9) of the Code is not eligible for the weighting plan provided in this section.

Sec. 19. Section four hundred forty-two point twenty-five (442.25), Code 1979, is repealed.

Sec. 20. It is the intent of the general assembly that the department of public instruction obtain information on the secretary's annual reports filed by each school corporation listing the costs for each school year of heat, fuel, and light.

Sec. 21. This Act is effective July 1, 1979 for the school year beginning July 1, 1980. This Act shall not affect the computation and payment of state aid and levying of property taxes under the state school foundation program for the school year beginning July 1, 1979.

Approved June 4, 1979

CHAPTER 107
TAXES ON BUILDINGS ON LEASED LAND

S. F. 160

AN ACT relating to the collection of delinquent taxes on buildings located on leased land.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section four hundred forty-five point thirty-two (445.32), Code 1979, is amended to read as follows:

445.32 LIENS ON BUILDINGS. ~~In--all--cases--where--buildings--are~~ If a building is erected by ~~any~~ a person other than the owner of the land on which the building is located, as provided for in section 428.4, the taxes on the building shall be and remain a lien on the building from the date of levy until paid. If the property taxes on ~~such-a~~ the building become delinquent for a tax year the county treasurer shall ~~offer-the-building-at-public-sale~~ in-accordance-with-section-446.7 collect the tax in the same manner as ~~delinquent personal property taxes are collected under section four hundred forty-five point eight (445.8) of the Code.~~

Approved April 26, 1979